

Sander L. Esserman, Esq. (Admitted pro hac vice)
Cliff I. Taylor, Esq. (Admitted pro hac vice)
STUTZMAN, BROMBERG, ESSERMAN
& PLIFKA, a Professional Corporation
2323 Bryan Street, Suite 2200
Dallas, Texas 75201
(214) 969-4900

and

Douglas T. Tabachnik, Esq. (DT 6337)
LAW OFFICES OF
DOUGLAS T. TABACHNIK, P.C.
Woodhull House
63 W. Main Street, Suite C
Freehold, New Jersey 07728
(732) 792-2760

**ATTORNEYS FOR CHARLOTTE
AND JON ARMSTRONG**

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

Chapter 11
Case No. 07-12148 [BRL]

ALPER HOLDINGS USA, INC.,

Debtor.

NOTICE OF APPEAL

Charlotte and Jon Armstrong (the “Armstrong Plaintiffs”), hereby appeal under 28 U.S.C. § 158(a) and Federal Rules of Bankruptcy Procedure 8001 and 8002 from the Memorandum Decision and Order Granting Objections of Alper Holdings USA, Inc. to Proofs of Claim Filed By (i) Armstrong Plaintiffs and (ii) Holt Plaintiffs [Bankr. Docket No. 157] entered on February 25, 2008, to the extent such Order disallows and expunges the claims of the Armstrong Plaintiffs. This Notice of Appeal is timely pursuant to

Federal Rules of Bankruptcy Procedure 8002 and 9006. In accordance with Federal Rule of Bankruptcy Procedure 8001(a), the names of all parties to the orders appealed from and the parties to this appeal and the names and addresses of their respective counsel are as follows:

Douglas T. Tabachnik, Esq.
Law Offices of Douglas T. Tabachnik, P.C.
Woodhull House
63 W. Main Street, Suite C
Freehold, New Jersey 07728
Telephone: 732.792.2760

***ATTORNEYS FOR CHARLOTTE AND
JON ARMSTRONG***

Luc A. Despins, Esq.
Jessica L. Fink, Esq.
Milbank, Tweed, Hadley & McCloy LLP
One Chase Manhattan Plaza
New York, New York 10005
Telephone: 212.530.5000
Facsimile: 212.530.5219

***ATTORNEYS FOR DEBTOR, ALPER
HOLDINGS USA, INC.***

Sander L. Esserman, Esq.
Cliff I. Taylor, Esq.
Stutzman, Bromberg, Esserman & Plifka, a
Professional Corporation
2323 Bryan Street, Suite 2200
Dallas, Texas 75201
Telephone: 214.969.4900
Facsimile: 214.969.4999

***ATTORNEYS FOR CHARLOTTE AND
JON ARMSTRONG***

Andrew M. Leblanc
Milbank, Tweed, Hadley & McCloy LLP
Suite 1100
International Square Building
1850 K Street, N.W.
Washington, DC 20006
Telephone: 202.835.7574
Facsimile: 202.835.7586

***ATTORNEYS FOR DEBTOR, ALPER
HOLDINGS USA, INC.***

Dated: March 5, 2008.

Respectfully submitted,

/s/ Douglas T. Tabachnik
Douglas T. Tabachnik (DT 6337)
LAW OFFICES OF
DOUGLAS T. TABACHNIK, P.C.
Woodhull House
63 W. Main Street, Suite C
Freehold, New Jersey 07728
Telephone: (732) 792-2760
Facsimile: (732) 792-2761

and

Sander L. Esserman
Cliff I. Taylor
STUTZMAN, BROMBERG,
ESSERMAN & PLIFKA,
A Professional Corporation
2323 Bryan Street, Suite 2200
Dallas, Texas 75201
Telephone: (214) 969-4900
Facsimile: (214) 969-4999

**ATTORNEYS FOR CHARLOTTE
AND JON ARMSTRONG**